

**DEPARTMENT OF THE ARMY  
HEADQUARTERS, UNITED STATES ARMY ALASKA  
Fort Richardson, Alaska 99505-5000**

**United States Army Alaska Regulation 37-2**

**15 April 1999**

**Financial Administration**

**Financial Resources Control**

**Summary.** This regulation on financial resources control has been revised. Changes include an office symbol (attention symbol) change and office name changes.

**Applicability.** This regulation applies to all program and activity directors of the United States Army Alaska (USARAK).

**Impact on New Manning System.** This regulation does not contain information that affects the New Manning System.

**Supplementation.** Supplementation of this regulation is prohibited without prior approval from the Directorate of Resource Management, Attention: APVR-RRM-MAO, Fort Richardson, Alaska.

**Interim changes.** Interim changes to this regulation are not official unless the Director of Information Management authenticates them. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

**Suggested improvements.** This regulation's proponent agency is the Directorate of Resource Management, Management Accounting Office. The Management Accounting Office invites users to send comments and suggested improvements on Department of the Army (DA) Form 2028 (Recommended Changes to Publications and Blank Forms) directly to APVR-RRM-MAO.

**1. Purpose**

This regulation prescribes the responsibilities and procedures for financial resources control under the Standard Finance System (STANFINS).

**2. References**

a. Required publications.

(1) Defense Finance and Accounting Services-Indiana (DFAS-IN) Regulation 37-1 (Finance and Accounting Policy Implementation) is a required reference. It is cited in paragraphs 4 and 6.

(2) DFAS-IN Standard Document Number Manual is a required reference. It is cited in paragraph 6b.

(3) STANFINS User Manual is a required reference. It is cited in paragraphs 4e(1) and 5.

(4) USARAK Regulation 37-4 (Transmittal of Financial Documents to the Defense Accounting Office) is a required reference. It is cited in paragraph 6.

b. Related publication. (A related publication is merely a source of further information. The user does not have to read it to understand this regulation.) USARAK Regulation 37-9 (Financial Form Usage) is a related publication.

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### **c. Referenced forms.**

(1) DA Form 1323 (Funding Authorization Document) is a referenced form. It is cited in paragraphs 4 and 5c and in the glossary.

(2) DA Form 2028 (Recommended Changes to Publications and Blank Forms) is a referenced form. It is cited in the suggested improvements statement.

(3) USARAK Form 599 (Resource Distribution Advice) is a referenced form. It is cited in paragraph 4c(1).

## **3. Explanation of abbreviations and terms**

Abbreviations and special terms used in this regulation are explained in the glossary.

## **4. Responsibilities**

### **a. The Chief, Program Budget Division, Directorate of Resource Management will—**

(1) Coordinate, consolidate, and finalize the command's operating budget.

(2) Distribute quarterly and annual expense ceilings based on DA Form 1323 (Funding Authorization Document).

(3) Prepare and distribute DA Form 1323 ceilings on a quarterly and annual basis at accounting processing code level.

(4) Maintain surveillance over the current status of obligations and the balance in expense authority.

(5) Chair the Working Program Budget Advisory Committee and present the recommended funding distribution, obligations to date, and the current fund status to the Program Budget Advisory Committee at regular or special meetings.

### **b. The program directors will—**

(1) Coordinate correspondence relating to budgetary estimates and fund requirements or withdrawals and projected changes in undelivered orders with the Director, Resource Management.

(2) Develop and prepare their portion of the command operating program and budget requirements.

(3) Distribute expense ceilings to activity directors by means of an activity director fund authorization or any other document approved for use in distributing obligation and expense targets to subordinate fund certifying officers and/or activity directors. The document will contain the following statement:

"The amount indicated hereon represents an authorized obligation/expense target that should not be exceeded without a properly documented change. This target, in itself, does not constitute a fund limitation under the provisions of DFAS-IN Regulation 37-1. However, each operating official should recognize that exceeding this obligation/expense target may result in an over-obligation of the administrative fund limitations and may be the basis for naming the person responsible for a violation of Title 31, United States Code, Section 1517."

(4) Maintain surveillance over the resources use by applicable activity directors to determine the status of commitments.

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(5) Serve as voting members of the Program Budget Advisory Committee and report the status of funds to the Program Budget Advisory Committee and justify fund requirements and retention.

(6) Process initial obligation input to STANFINS through the database Commitment Accounting System (dbCAS) for designated types of transactions and retain related supporting documents for use during on-going reviews.

c. The Defense Finance and Accounting Services-Pacific (DFAS-PC) Operating Location (OPLOC) will—

(1) Ensure that the ceilings submitted on USARAK Form 599 (Resource Distribution Advice) do not exceed the amount authorized on DA Form 1323 and are input into the financial records accurately.

(2) Operate and maintain the installation's financial accounting systems.

(3) Ensure accurate and scheduled processing of financial data.

(4) Coordinate with the applicable program director budget analyst to certify fund availability when initial obligation entries for the current year appropriations involved in final disbursement and/or other transactions cannot be located after thorough research. Coordinate all actions requiring expired year fund increases with the Management Accounting Office before processing to certify applicable expired year availability.

(5) Accumulate and report all military personnel expenses per applicable regulations.

(6) Assist the serviced activities in unliquidated obligation reviews per DFAS-IN Regulation 37-1.

d. The Chief, Management Accounting Office will—

(1) Coordinate and participate in the joint review of obligated balances per DFAS-IN Regulation 37-1.

(2) Certify expired year funds availability.

(3) Coordinate the year-end certification of the unliquidated obligations and unobligated balances of each appropriation and fund account.

e. The Chief, Automation Management Branch, Directorate of Information Management will—

(1) Process STANFINS on the day input transactions are received from the DFAS-PC OPLOC. Process all outputs as prescribed by the STANFINS User Manual.

(2) Ensure specific Operation and Maintenance, Army requirements are distributed to the DFAS-PC OPLOC, Accounting Transaction Ledger Archival System (ATLAS) server and/or the DFAS-PC On Line Report Viewer (OLRV) server.

## **5. Policies**

a. Budget and distribute resources per applicable Department of Defense and Army regulations and the STANFINS User Manual. Coordinate budgetary estimates, resource requirements, and resource distribution with the Director, Resource Management.

b. The STANFINS User Manual establishes the basic procedures for processing financial transactions through a standard Department of Defense mechanized process.

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c. DA Form 1323 provides the program director authority to use operating resources in carrying out the mission. Unless granted specific authority to the contrary, adhere to the following:

(1) Do not make commitments exceeding the direct funds amount appearing on DA Form 1323.

(2) The funded reimbursement amount on DA Form 1323 is available for obligation only to the extent that applicable orders have been received or estimates established.

## **6. Procedures**

a. The Commanding General delegates authority to certify funds availability on all obligation documents to the program or major activity director. Do not subdelegate this fund certification authority; however, an individual(s) may be authorized to sign for the program or major activity director. Furnish the DFAS-PC OPLOC with a list of the appropriations that each individual may certify. The OPLOC notifies directors if the authority to certify funds availability is not delegated for any particular type appropriation and/or fiscal year.

b. Per the DFAS-IN Standard Document Number Manual, assign a document reference number when the funds are certified.

c. Program directors will maintain a commitment register as authorized in DFAS-IN Regulation 37-1. When available, use the dbCAS, an automated commitment register, instead of a manual operation. The system can provide an obligating documents history and readily identifies available fund balances.

d. Program directors review and determine the status of unliquidated obligations from STANFINS reports furnished by the OPLOC. They review all transactions for validity on a continual basis. Follow these procedures when an omission or error is discovered on a STANFINS report that cannot be corrected through the dbCAS:

(1) Research the current weekly activity detail cost report (nonmilitary and military) and the non-stock fund orders and payables (NSFOP) (AVK-602) to determine the transaction(s) involved.

(2) Annotate a copy of the NSFOP and send it, with a transmittal memorandum, to the Work Flow Section, DFAS-PC OPLOC, per USARAK Regulation 37-4.

e. Per DFAS-IN Regulation 37-1, program directors will perform a coordinated joint review of unliquidated obligations, conducted by arranged appointment, with Management Accounting Office (and DFAS-PC OPLOC, if possible) personnel at least once each 4-month period. After each joint review, program directors will annotate the action to be taken, by line item, on the NSFOP and the accounts receivable status listings. Per USARAK Regulation 37-4, the Management Accounting Office will route, through transmittal memorandum, to the Work Flow Section, DFAS-PC OPLOC.

f. For all obligating activities, the Directorate of Logistics Transportation Officer and his/her authorized representatives will forward to the appropriate budget analyst, by serially numbered transmittals, a copy of each government bill of lading.

FOR THE COMMANDER:

OFFICIAL:

CHARLES R. DEWITT  
COL, GS  
Chief of Staff

//Original Signed//  
WILLIAM F. HIGGINS, JR.  
LTC, SC  
Director of Information Management

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Attention: Mr. Mauer)

1 - Commander, United States Army Pacific Command, Attention: APIM-OIR,  
Fort Shafter, Hawaii 96858-5100



## Glossary

### Section I Abbreviations

ATLAS .....	Accounting Transaction Ledger Archival System
DA.....	Department of the Army
dbCAS .....	database Commitment Accounting System
DFAS-IN .....	Defense Finance and Accounting Services-Indiana
DFAS-PC.....	Defense Finance and Accounting Services-Pacific
NSFOP .....	non-stock fund orders and payables
OPLOC .....	Operation Location
OLRV .....	On Line Report Viewer
STANFINS.....	Standard Finance System
USARAK.....	United States Army Alaska

### Section II Terms

#### Accounting processing code

A locally developed, 4-position, alphanumeric code that abbreviates the accounting classification and relates to the Army Management Structure code and to other codes used in processing financial transactions.

#### Activity director

A staff officer or commander having operational responsibility for a function.

#### Customer number

A locally developed, 6-digit, alphanumeric code assigned to identify a customer associated with the appropriation reimbursement program.

#### Expenses

The cost of resources consumed including material, personnel, and other services.

#### Department of the Army Form 1323 (Funding Authorization Document)

The form used by Headquarters, United States Army Pacific Command, the United States Army Forces Command, and the United States Army Training and Doctrine Command to authorize this installation to incur obligations. It is used for all appropriations.

#### Program director

The title assigned to a principal staff officer having fund management responsibility for a specified functional area.

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### **Program director code**

A locally developed, 2-position, alphanumeric code recorded in the account processing code master file to control the sequence and summary of various listings.

### **Standard Finance System**

A fully automated, Army-wide standard accounting system designed to provide sophisticated and comprehensive accounting support at Army installations.

### **Undelivered orders**

The amount of obligations recorded for goods and services ordered but undelivered and for which the liability has not yet accrued. Includes orders for goods or services for which advance payments have been made, but have not yet been received.

### **Working Program Budget Advisory Committee**

A subcommittee that monitors resource use and makes recommendations regarding resource distribution to the commander through the Program Budget Advisory Committee.